SCHEDULE No. II

The officer in charge of the Octroi Office, Town Municipality of Madhugiri. Please receive the undermentioned goods and deposit them in the Koti.

Name of depositor	Description of the goods deposited	No. of packages	Distinguishing marks, if any	Weight		Measurement		Quantity	Value
				Mds.	Seers	C.ft.	C.In.		

I do hereby certify that I have satisfied myself that the entries as made by me above are correct and that I am fully aware of the provisions of rules No. 10 to 14, 16, 17 and 18 relating to the deposit.

Witness..... Signature of the depositor.....

Signature..... Address .....

Date.....

SCHEDULE No. III

Octroi Office or Bonded Warehouse, Madhugiri Town Municipality
Received for deposit the undermentioned goods from.....

Receipt No	Consignment No. and date	Goods despatch Note Number	Name and description of articles	No. of articles	Remarks

Octroi Clerk

Officer in charge of Octroi Office or Bonded Warehouse

Notification dated 24th September 1954.

Notification under Section 48 (3) *of the Mysore Town Municipalities Act*, 1951.

No. 69—54-55. It is hereby notified for the information of the inhabitants of the Madhugiri Town and all concerned that the Town Municipal Council, Madhugiri, have at their meeting held on 4th September 1954 resolved to adopt and introduce the undermentioned Octroi Bye-laws framed by Government with necessary amendments. A copy of the said Bye-laws proposed to be adopted is kept in the Municipal Office for inspection by the public on all working days during office hours.

Any inhabitant of the Madhugiri Town or any person concerned objecting to the said tax or to the amounts or rate proposed or to the class of persons or property or article to be made liable thereto or to any exemptions proposed; may within one month from the date of publication of this notification send his objections, if any, in writing, to the President, Town Municipal Council, Madhugiri. Objections received if any, after the due date will not be taken into consideration.

Octroi Bye-laws framed by the Madhugiri Town Municipal Council under section 48 (1) (*k*) *of the Mysore Town Municipalities Act*, 1951 (*Act XXII of* 1951).

1 The Octroi limits for the purpose of collecting octroi shall be the Municipal limits.

2 (*a*) No article liable to octroi shall be brought within the Municipal limits except by one of the high roads and the cross roads specified in the schedule annexed to these Bye-laws or by the Railway.

(*b*) In the case of articles imported into the town through the post office, which are liable to Octroi duty, the importer shall immediately after taking delivery of the same from the postal authorities produce the same without breaking the bulk together with the relevant invoice of goods so imported to the Central Octroi Office and pay the octroi due thereon before conveying it to his residence or place of business.

(3) (*a*) The Octroi posts at which such goods shall be liable to inspection shall be the Ookads on the high roads as well as the cross roads specified in the schedule, the bonded warehouse and the railway station and every person bringing dutiable goods within the Municipal area shall report the fact at the first of such posts on the route by which they are brought. All officials of the Octroi Department not below the rank of a mutsaddi are authorised to inspect the contents of any conveyance or package under section 85 of the Town Municipalities Act, 1951.

(*b*) All persons driving vehicles shall stop them at the Octroi posts when entering the Town Municipal limits (whenever required to do so by the Octroi staff) for the purpose of examining and searching articles liable to Octroi.

(*c*) Breach of clauses (*a*) and (*b*) of this Bye-law shall render the offender liable on conviction to a fine not exceeding Rs. 50 (Fifty).

4 All persons bringing into or receiving from beyond the Octroi limits of the Municipality any article on which Octroi is payable or any conveyance or package containing such article shall—

(*a*) exhibit the same at the Octroi Ookad at the entrance of the Town so as to enable the Octroi staff to inspect the same; and

(*b*) communicate to the officer any information relating to the articles, produce the bill, invoice, way-pass or any other document relating to the article and show the quantity and value of the article for purposes of check. He will also unload if the same is found necessary or help in unloading for checking.

5 The Octroi posts at which such conveyances, packages and articles shall be liable to inspection shall be the Ookads on the high roads described in the Schedule I, the bonded warehouse and the railway station and octroi office and every person bringing dutiable goods within the town shall report the fact at the first of such Ookads on the route by which it is brought. The Executive Officer, the Health Inspectors and all officers of Octroi not below the rank of mutsaddi and all persons in charge of the Ookads are authorised to inspect the contents of any conveyance, or package under section 85 (1) of the Town Municipalities Act, 1951.

6 A table showing the articles on which octroi is leviable shall be open to the inspection of any person at the Municipal Office and copies thereof shall be supplied without any charge to any person requiring the same. Such table shall also be fixed in a conspicuous place at every post or office at which octroi is leviable.

Grant of Licences for the Sale of Certain Articles.

7 The conditions on or subject to which licences for the sale of articles liable to octroi may be granted shall be as follows :—

Octroi Licence of Wholesale Dealers.—(*a*) That the licence shall be in force only till the 31st March of every financial year and that it shall be shown to any Octroi officer when he shall lawfully call for the same.

(*b*) That due written notice of the despatch of all the consignment of articles to the licensee's address and probable date of arrival within the Municipal limits be given to the officer in charge of the Town Bonded Warehouse or Octroi office. That these goods be brought within the Municipal limits between the hours of 6-00 A.M. and 6-00 P.M. and by any of the public high roads and cross roads described in the schedule and that the parties in charge report themselves to the first ookad reached within the Municipal limits, a peon from which will accompany the consignment to the bonded warehouse and that the importers or persons in charge of the consignment shall be bound to answer all lawful questions put by the Octroi mutsaddi or the Officer in charge of the Town Bonded warehouse.

(*c*) That all Octroi articles attempted to be introduced within the Municipal limits after 6-00 P.M. and before

6-00 A.M. or by any other road than the public roads described in the schedule will be considered as contraband and treated accordingly.

(*d*) That the article subject to Octroi duty mentioned above shall not be introduced into the premises of the licencee or place of business without payment of Octroi thereon.

(*e*) That when by the licence the licencee is authorised to vend the articles noted in the annexed schedule No. II which are imported and disposed of either by sale within the town or exported beyond the Municipal limits and that such account shall be open to the inspection of any Octroi Officer above the grade of a peon and shall be submitted to the officer in charge of the bonded warehouse on the 15th of every month for verification.

(*f*) That no dutiable articles intended for consumption in Madhugiri town shall under any circumstances be allowed to be deposited by the licencee in any of the villages immediately beyond the Municipal limits and within a radius of two miles from the limits of Madhugiri town Municipality.

(*g*) That the license shall not be transferrable by sale, gift mortgage or otherwise and that no persons, except such as are named herein shall have power to act under it.

(*h*) That the licencee shall deposit Rs. 100 as security for the due observance of the conditions of the licence, the whole or part of it being forfeited the President may direct for breach of any of the conditions of the licence.

(*i*) That a sum of Rs. 10 shall be chargeable as fees for issue of licence per year (Official year).

(*j*) That the license issued under the Bye-laws shall be renewed within fifteen days from the commencement of the official year.

Octroi licence by retail dealers.

(*a*) That the premises of the licensee may be inspected by any Octroi officer at any time in the manner prescribed by the Bye-laws.

(*b*) That in respect of all the articles in the said premises whether purchased or sold by the licensee the Octroi duty shall have been paid and the goods shall have been purchased at the Bonded warehouse or from a duly licenced wholesale dealer.

(*c*) That no article shall be stored or sold in any other place than licenced premises and the articles found in an unlicenced premises are treated as contraband and dealt with accordingly.

(*d*) That the fee chargeable for issue of a licence shall be Rs. 5 per year (Official year) and every license shall be got renewed within fifteen days from the commencement of the official year.

(*e*) That the license shall be in force only for 12 months namely from 1st April of every year (Official) to 31st March and that it shall be exhibited to any Octroi Officer when he shall lawfully call for the same.

(*f*) That the license shall not be transferred by sale, gift, mortgage or otherwise and that no persons except such as are named therein shall have the power to act under it.

(*g*) The licencee shall within fifteen days from the date of issue of the licence have a sign board put up in a conspicuous place of the premises occupied by him with the following inscription legibly painted thereon in Kannada and English.

Number of licence.....

Name .....

Licence to sell.

(*h*) That the licencee shall deposit Rs. 10 as security for the due observance of the conditions of the licence.

(*i*) That the licence shall be liable to suspension or forfeiture for breach of any of the conditions of Octroi Bye-laws.

Refunds.

9 On all articles on which Octroi has been paid and which are subsequently exported by the Original importer himself beyond the Municipal limits without breaking the bulk, refunds shall subject to the following rules be granted at the rates originally charged at the time of import :—

(*a*) On timber imported and re-exported in logs within three months from the date on which Octroi was levied.

(*b*) On piecegoods within three months from the date on which the Octroi was levied.

(*c*) All other articles within one month from the date on which Octroi was levied.

Provided that no refund shall be granted of any sum less than one rupee and in respect of the following articles :— (1) Sugar (2) Kerosene oil (3) Beedies (4) Jaggery (5) Tobacco and its products.

10 Any person claiming refund under the above Bye-laws shall produce the goods to be exported at the Central Octroi Office together with the original receipt for Octroi duty paid thereon and an application for the refund prepared in triplicate in the Form annexed to these Bye-laws. He shall fill up columns 1 to 10 of the application signing and dating the same before he presents at the Octroi Office, he shall also produce for record in the office a certfied copy of the invoice as per which a duty was paid on the article at the time of its import.

11 Any person who has been exempted under rule 6 of the Octroi rules from production of goods at the Octroi office on import shall subject to the same conditions, be exempted from production of the goods to be exported.

12 The officer in charge of Octroi office on being satisfied as to the identity of goods produced with those for which receipt has been granted or the validity of the claim, shall fill up columns 11 to 15 and the coupon and hand over the form to the exporter along with a certificate in the form annexed.

13 All goods exported under such pass and also all goods exported under free export pass under rule No. 13 of the Octroi rules shall be produced by the exporter at the Octroi post of exit.

14 The Octroi subordinate in charge of the post of exit shall satisfy himself that the goods produced as being covered by the pass correspond with the entries in the pass presented with them.

15 If the goods are being exported otherwise than by rail and if the consignment appears to be duly covered by the pass, he shall retain the coupon after due endorsement of the particulars specified on the reverse of the form. Otherwise he shall retain the pass and shall report the circumstances forthwith for orders of his immediate superior. If the goods are under free export and do not appear to agree with the particulars given therein, they shall be detained until the orders of his superior are received.

16 If the goods are for free export by rail, the Octroi subordinate in charge of the station of exit shall retain the pass pending production of a railway receipt for the goods covered by the pass. Upon production of a railway receipt, if after due enquiry the said Octroi subordinate is satisfied that the goods produced are covered by the pass and also by the railway receipt in question, he will then endorse on the reverse of the form and also on the coupon the number and date of the railway receipt and will return the form retaining the coupon subject to the disposal in the prescribed course of business.

17 In all cases in which refunds are claimed, the duplicate pass duly endorsed as provided by clauses 13 and 14 respectively must be produced at the Central Octroi Office by the person keeping the refund if after due check the officer in charge is satisfied that a refund of Octroi covered by such passes is duly payable, he shall forthwith pay the same to the person presenting the triplicate pass.

18 Every importer of dutiable articles shall if called upon by a requisition in writing signed by the President within three months of such import, account for the articles received by him by producing either a permit obtained in token of payment of Octroi duty or any export pass in proof of having exported the whole or part of the articles so received or otherwise.

S60

19. Any person importing or exporting dutiable articles who infringes the above Bye-laws shall be liable to a fine not exceeding Rupees Fifty.

Endorsement by the verifying officer.

I have, as far as possible examined the goods mentioned in this application and made entries in columns 11 to 15.

I have this day.....at.....A.M. satisfied
P.M.

myself that they agree with the details of the application.

Signature of the verifying officer.

Endorsement by the Mutsaddi at the Ookad of export.

I certify that the goods numbering/weighing ..... mentioned in this application passed out of the Municipal limits in my presence on..... at.....

Signature of the Mutsaddi at Export Ookad.

(Counterfoil)

Certified that the goods mentioned in this application have actually passed out of the Municipal limits in my presence on .....at.....

Signature of the Mutsaddi at Export Ookad.

Report of refund clerk.

Checked and agreed with the refund ledger (The exporter has produced railway receipt No.....in proof of export).

Signature of the refund clerk.

Order of disbursing officer.

Pay Rs. a. p.

Date Signature.

Payee's acknowledgment.

I acknowledge receipt of the amount entered in the payment order, namely, Rs. a. p.

Date Signature of payee.

Schedule No. I under Octroi Bye-law 2.

No article liable to Octroi shall be brought within the Municipal limits except by one of the High Roads and Cross Roads specified below as per Octroi Bye-law No. 2.

(1) Tumkur gate near Swimming Pool to Octroi office Main Road in front of Petrol Bunk, adjoining the Madhugiri-Goribidnur road.

(2) Sira gate near Travellers Bungalow to Octroi Office-Roads adjoining Madhugiri—Pavagada Road and Sira—Madhugiri road *via* Veterinary Hospital Circle.

(3) Pavagada gate near Lingenahally to Octroi office-adjoining Sira—Madhugiri road in front of Government High School *via* Veterinary Hospital Circle.

(4) Goribidnur and Hindupur gates—near Goribidnur and Hindupur road deviation—to Octroi office by the side of Sri P. K. Nanjundiah's Cinema Building and in front of Petrol Bunk.

Schedule No. II under Octroi Bye-law No. 7.

No article specified below liable to Octroi duty shall be sold either by Wholesale or retail without licence being obtained as per Octroi Bye-law No. 7

(1) Tobacco and its products in any form. (2) Beedies. (3) Cigarettes.

....., *President.*

MUNICIPALITY OF MADHUGIRI.

Form of application for refund of octroi on goods exported from the Municipality.

To be filled up by the exporter										To be filled up by verifying officer.					
Description of goods.	Quantity no. and value.	Name of exporter with address in full.	Name of person presenting this application with address in full.	Place to which goods are exported.	Name of the consignee with address in full.	Name of Ookad at which the goods are exported.	Date and hour at which goods are to be exported.	Means of recovery.	Particulars of packages, *e.g.* No. of bags, baskets, etc.	Deductions to be made from the quantity, number or value of goods	Why deducted.	Net quantity value or number.	Rate of octroi.	Amount of refund.	Application No.

I intend exporting the goods mentioned above from this Municipality. Please refund the duty thereon to ..... who is my authorised agent.

Signature of exporter or his Authorised representative.